



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
HART COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 1999**

**EDWARD B. HATCHETT, JR.  
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## Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Terry Shelton, County Judge/Executive

Members of the Hart County Fiscal Court

### Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Hart County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Hart County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Hart County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Hart County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky  
Honorable Paul E. Patton, Governor  
John P. McCarty, Secretary  
Finance and Administration Cabinet  
Mike Haydon, Secretary, Revenue Cabinet  
Honorable Terry Shelton, County Judge/Executive  
Members of the Hart County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Hart County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present a comment and recommendation, included herein, which discusses the following area of noncompliance:

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

In accordance with Government Auditing Standards, we have also issued our report dated February 7, 2000, on our consideration of Hart County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
February 7, 2000

HART COUNTY OFFICIALS

June 30, 1999

Terry Shelton	County Judge/Executive
J. D. Craddock III	County Attorney
Doris Crain	County Clerk
Conroy Harris	Circuit Court Clerk
Jeff Staples	Sheriff
Bill Cartmill	Jailer
Mary Beth Bunnell	Property Valuation Administrator
Sue Gardner	County Treasurer
Doug Brooks	Coroner
Jim Stewart	Magistrate
Albert Hoover	Magistrate
Ronald Riordan	Magistrate
Franklin Turner	Magistrate
Don Kessinger	Magistrate





STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS



HART COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash	\$	358,925
Investments		404,986

Road and Bridge Fund:

Cash		287,178
Investments		200,000

Jail Fund:

Cash		155,206
Investments		500,000

Local Government Economic Assistance Fund:

Cash		29,764
------	--	--------

Solid Waste Management Fund:

Cash		58,061
------	--	--------

109 Board Fund:

Cash		341,869
------	--	---------

Public Properties Corporation Fund:

Bond Sinking Account - Investments		4,729
Detention Center Construction Account - Investments		257,135

Other Resources

109 Board Fund:

Amounts to be Provided in Future Years For Solid Waste		
Equipment - Capital Lease Purchase Obligations -		
Principal (Note 4)		342,900

Public Properties Corporation Fund:

Amounts to be Provided in Future Years for		
Bonds Principal Payments (Note 5)		3,860,271

Total Assets and Other Resources	\$	6,801,024
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The accompanying notes are an integral part of the financial statements.

HART COUNTY  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS  
 June 30, 1999  
 (Continued)

Liabilities and Fund Balances

Liabilities

109 Board Fund:

Solid Waste Equipment - Capital Lease Purchase - Principal (Note 4)	\$ 342,900
--	------------

Public Properties Corporation Fund:

Bonds Principal Payments Not Matured (Note 5)	3,865,000
---	-----------

Fund Balances

Reserved:

Public Properties Corporation Fund- Detention Center Construction Account	257,135
--	---------

Unreserved:

General Fund	763,911
Road and Bridge Fund	487,178
Jail Fund	655,206
Local Government Economic Assistance Fund	29,764
Solid Waste Management Fund	58,061
109 Board Fund	<u>341,869</u>

Total Liabilities and Fund Balances	<u>\$ 6,801,024</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

HART COUNTY  
STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 3,241,998	\$ 1,385,183	\$ 960,328	\$ 684,608
Transfers In	785,509		3,500	432,009
Kentucky Advance Revenue Program	759,670	612,370	147,300	
Lease-Purchase Proceeds	451,000	101,000		
Total Cash Receipts	<u>\$ 5,238,177</u>	<u>\$ 2,098,553</u>	<u>\$ 1,111,128</u>	<u>\$ 1,116,617</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 2,707,065	\$ 962,925	\$ 1,150,545	\$ 471,091
Schedule of Other Expenditures	3,120,536			
Transfers Out	785,509	432,009		
Lease Principal on Solid Waste Equipment	7,100			
Kentucky Advance Revenue Program Repaid	759,670	612,370	147,300	
Total Cash Disbursements	<u>\$ 7,379,880</u>	<u>\$ 2,007,304</u>	<u>\$ 1,297,845</u>	<u>\$ 471,091</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	<u>\$ (2,141,703)</u>	<u>\$ 91,249</u>	<u>\$ (186,717)</u>	<u>\$ 645,526</u>
Cash Balance - July 1, 1998*	<u>4,739,556</u>	<u>672,662</u>	<u>673,895</u>	<u>9,680</u>
Cash Balance - June 30, 1999*	<u><u>\$ 2,597,853</u></u>	<u><u>\$ 763,911</u></u>	<u><u>\$ 487,178</u></u>	<u><u>\$ 655,206</u></u>

\* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

HART COUNTY  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN CASH BALANCES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

Local Government Economic Assistance Fund	Solid Waste Management Fund	109 Board Fund	Public Properties Corporation Fund
\$ 26,840	\$ 91,231	\$ 1,739 350,000	\$ 92,069
	350,000		
\$ 26,840	\$ 441,231	\$ 351,739	\$ 92,069
\$ 30,715	\$ 91,789 353,500	\$ 2,770 7,100	\$ 3,117,766
\$ 30,715	\$ 445,289	\$ 9,870	\$ 3,117,766
\$ (3,875) 33,639	\$ (4,058) 62,119	\$ 341,869	\$ (3,025,697) 3,287,561
\$ 29,764	\$ 58,061	\$ 341,869	\$ 261,864

HART COUNTY  
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Hart County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the 109 Board Fund and the Public Properties Corporation Fund as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Hart County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.



HART COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. As of June 30, 1999, the collateral and FDIC insurance together did not equal or exceed the amount on deposit, leaving \$241,869 of public funds uninsured and unsecured. In addition, the county did not have a written agreement with all depository institutions securing the county's interest in the collateral.

HART COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 3. Deposits (Continued)

The county's deposits are categorized below to give an indication of the level of risk assumed by the county as of June 30, 1999.

	<u>Bank Balance</u>
Insured or collateralized with securities held by pledging depository institution in the county's name	\$ 200,000
Collateralized with surety bond	1,702,546
Uncollateralized and uninsured	<u>241,869</u>
Total	<u>\$ 2,144,415</u>

Note 4. Capital Lease

On March 31, 1999, the Hart County Fiscal Court entered into a lease-purchase agreement with Kentucky Area Development Districts (KADD) Financing Trust for the \$350,000 purchase of solid waste equipment. These payments are to be made by the Solid Waste Management District (109 Board Fund). As of June 30, 1999, the principal outstanding was \$342,900. The debt service requirements are:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>
2000	\$ 15,509	\$ 43,700
2001	13,445	45,700
2002	11,285	47,900
2003	9,022	50,200
2004	6,650	52,600
2005	4,166	55,000
2006	<u>1,567</u>	<u>47,800</u>
Totals	<u>\$ 61,644</u>	<u>\$ 342,900</u>

HART COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 5. Long-Term Debt

The Hart County Public Properties Corporation, an independent corporate agency and instrumentality of Hart County, issued mortgage revenue bonds, series 1998, dated March 1, 1998, for the purpose of constructing a new detention facility. On March 1, 1998, \$3,865,000 of mortgage revenue bonds were issued at various interest rates. Since these mortgage revenue bonds were issued at a discount of \$76,787, the net bond proceeds were \$3,788,213. As of June 30, 1999, the principal balance outstanding was \$3,865,000. Debt service requirements are:

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>
2000	\$ 177,718	\$ 125,000
2001	172,718	130,000
2002	167,388	135,000
2003	161,785	140,000
2004	155,905	145,000
Thereafter	<u>1,352,169</u>	<u>3,190,000</u>
Totals	<u>\$ 2,187,683</u>	<u>\$ 3,865,000</u>

Note 6. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

<u>Description</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
KADD Financing Trust:				
Voting Machines	09/09/1997	06/01/2002	5.83	\$ 66,500
Upgrade of Tower and Dispatch Equipment	08/08/1998	12/01/2003	5.12	\$ 89,000

Note 7. Commitments and Contingencies

A. Industrial Authority Loans

1. On May 21, 1998, the Hart County Fiscal Court authorized Terry Shelton, County Judge/Executive, to co-sign a note at the bank for the Industrial Authority in the amount of \$480,000. This loan was issued July 1, 1997 at a variable interest rate for a year, but was renewed on July 1, 1998 and July 1, 1999. When the loan was renewed on July 1, 1999, the interest rate was set at 6.587%. The Industrial Authority is to make the loan payments.
2. On May 21, 1998, the Hart County Fiscal Court authorized Terry Shelton, County Judge/Executive, to co-sign a note at the bank for the Industrial Authority in the amount of \$246,100 for the spec building. The loan was issued June 1, 1998 at an interest rate of 7.5% for two years. The Industrial Authority is to make the loan payments.

HART COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 8. Insurance

For the fiscal year ended June 30, 1999, Hart County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE



HART COUNTY  
COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 1,663,442	\$ 1,385,183	\$ (278,259)
Road and Bridge Fund	1,080,785	960,328	(120,457)
Jail Fund	663,064	684,608	21,544
Local Government Economic Assistance Fund	31,024	26,840	(4,184)
Solid Waste Management Fund	<u>417,000</u>	<u>91,231</u>	<u>(325,769)</u>
Totals	<u>\$ 3,855,315</u>	<u>\$ 3,148,190</u>	<u>\$ (707,125)</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 3,855,315
Add: Budgeted Prior Year Surplus	899,263
Less: Other Financing Uses	<u>(1,109,670)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 3,644,908</u>

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SCHEDULE OF OPERATING REVENUE

HART COUNTY  
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 387,747	\$ 387,747	\$	\$
County Clerk:				
Deed Transfer Tax	22,575	22,575		
Occupational Licenses	221	221		
Delinquent Taxes	7,213	7,213		
Excess Fees - 1998	92,632	92,632		
Tangible Personal Property Taxes:				
Other Counties	6,148	6,148		
County Clerk	60,801	60,801		
Delinquent Personal Tax	22	22		
Omitted Property Tax	2,668	2,668		
Occupational Employment Tax	604,854	604,854		
In Lieu of Taxes:				
Tennessee Valley Authority	11,343	11,343		
Other in Lieu Revenue	6,103	6,103		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 1,202,327</u>	<u>\$ 1,202,327</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>U.S. Treasurer</u>				
Federal Reimbursement-				
Bacon Creek	\$ 15,996	\$	\$	\$
Federal Law Enforcement				
Receipts - Lake Patrol	8,288	8,288		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 24,284</u>	<u>\$ 8,288</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>Federal Receipts - State Treasurer</u>				
Federal Disaster and Emergency				
Agency Reimbursement	<u>\$ 13,784</u>	<u>\$ 0</u>	<u>\$ 13,784</u>	<u>\$ 0</u>

Local Government Economic Assistance Fund	Solid Waste Management Fund	109 Board Fund	Public Properties Corporation Fund
\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0
\$	\$ 15,996	\$	\$
\$ 0	\$ 15,996	\$ 0	\$ 0
\$ 0	\$	\$ 0	\$ 0

HART COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1999  
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 49,188	\$	\$	\$ 49,188
Medical Allotments	3,827			3,827
Driving Under The Influence Fees	3,373			3,373
County Road Aid	745,693		745,693	
Truck License Distribution	161,449		161,449	
Election Expense Reimbursement	8,670	8,670		
Courthouse Rental - Administrative				
Office of the Courts	40,216	40,216		
Refunds:				
Legal Process Tax	108	108		
Drivers Licenses	1,661		1,661	
Dog Licenses	362	362		
Severance Taxes:				
Mineral	26,099			
Board of Assessments	200	200		
Grants:				
Ambulance	20,000	20,000		
Disaster and Emergency				
Assistance Grant -				
Coordinator Salary	2,036	2,036		
Jail Construction Grant	600,000			600,000
Miscellaneous	12	12		
Totals	\$ 1,662,894	\$ 71,604	\$ 908,803	\$ 656,388

Miscellaneous Revenue

Interest	\$ 140,541	\$ 43,932	\$ 32,621	\$ 16,611
Dividends	52,169	1,398		
Circuit Court Clerk:				
Jail Cost	9,409			9,409
Work Release	2,200			2,200
Licenses and Permits:				
Building Inspection	14,071	14,071		
Cable TV Franchise	16,846	16,846		

HART COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1999  
(Continued)

Local Government Economic Assistance Fund	Solid Waste Management Fund	109 Board Fund	Public Properties Corporation Fund
<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
\$	\$	\$	\$
26,099			
<u>\$ 26,099</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 741	\$ 3,599	\$ 1,739	\$ 41,298
			50,771

HART COUNTY  
 SCHEDULE OF OPERATING REVENUE  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
Charges for Services:				
Garbage Collection	\$ 62,400	\$	\$	\$
Dispatch Services	12,250	12,250		
Other Charges for Services	7,996			
Telephone Commission	231	231		
Rentals and Leases	12,228	12,228		
Recycling Fees	20			
Reimbursements	1,929	1,839	90	
Insurance Refund	1,346		1,346	
Sale of Materials	4,409		3,189	
Miscellaneous Items	664	169	495	
Totals	\$ 338,709	\$ 102,964	\$ 37,741	\$ 28,220
Total Operating Revenue	<u>\$ 3,241,998</u>	<u>\$ 1,385,183</u>	<u>\$ 960,328</u>	<u>\$ 684,608</u>

HART COUNTY  
 SCHEDULE OF OPERATING REVENUE  
 Fiscal Year Ended June 30, 1999  
 (Continued)

Local Government Economic Assistance Fund	Solid Waste Management Fund	109 Board Fund	Public Properties Corporation Fund
\$	\$ 62,400	\$	\$
	7,996		
	20		
	1,220		
<u>\$ 741</u>	<u>\$ 75,235</u>	<u>\$ 1,739</u>	<u>\$ 92,069</u>
<u>\$ 26,840</u>	<u>\$ 91,231</u>	<u>\$ 1,739</u>	<u>\$ 92,069</u>

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COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES



HART COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 30,211	\$ 30,211	\$
Secretaries	7,888	7,888	
Office Materials and Supplies	990	911	79
New Office Equipment	1,970	1,926	44
Office of County Attorney:			
Salaries-			
County Attorney	4,895	4,895	
Secretaries	13,227	13,227	
Office Materials and Supplies	296	296	
Office of County Clerk:			
Fees	500	257	243
New Office Equipment	8,584	8,584	
Tax Bill Preparation	5,443	5,443	
Office of Sheriff:			
Program Support	26,400	26,400	
Computer Software Development	15,729	15,729	
Security Services	10,000	8,288	1,712
New Radio Equipment	6,262	6,262	
New Motor Vehicles	6,279	6,279	
Training	687	687	
Office of County Coroner:			
Salaries-			
County Coroner	5,483	5,483	
Deputy Coroner	3,213	3,213	
Hospital Services	610	610	
Printing and Stationery	260	260	
Office Supplies	242	242	
Pager	263	246	17

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Coroner: (Continued)			
Telephone	\$ 90	\$ 28	\$ 62
Travel	4,114	4,114	
Fiscal Court:			
Magistrates-			
Salaries	19,257	19,256	1
Expense Allowance	7,002	7,002	
Advertising	2,783	2,783	
Duplicating Supplies	2,538	2,466	72
Insurance - Liability	4,023	4,023	
Memberships	4,625	4,625	
Travel	2,167	2,003	164
Fiscal Court Clerk Salary	629	629	
Office of Property Valuation Administrator:			
Statutory Contribution	17,414	17,414	
Office of Board of Assessment Appeals:			
Per Diem	400	400	
Office of County Treasurer:			
County Treasurer Salary	12,398	12,397	1
Office Materials and Supplies	1,208	1,208	
New Office Equipment	271		271
Office of County Finance Director:			
County Finance Director Salary	7,166	7,166	
Postal Charges	967	967	
Office of Tax Administration:			
Occupational Tax Administrator Salary	21,656	21,656	
Office Materials and Supplies	782	782	
Postal Charges	2,000	1,641	359
Printing, Stationery, Forms, etc.	1,121	968	153
Refunds	4,253	4,253	

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
County Law Library:			
Law Librarian Salary	\$ 1,260	\$ 1,200	\$ 60
Elections:			
Per Diem-			
Election Commissioners	2,200	1,829	371
Election Officers	16,000	14,836	1,164
Advertising	1,500	876	624
Polling Places	1,124	1,099	25
Materials and Supplies	14,128	14,128	
Printing, Stationery, Forms, etc.	1,270	1,270	
Voting Machines-			
Principal on Lease	17,600	17,600	
Interest on Lease	4,650	4,649	1
Economic Development:			
Program Support	100		100
Water Transport Lines	100		100
Courthouse:			
Custodial Personnel	28,688	28,610	78
Custodial Supplies	9,953	9,680	273
Renewals and Repairs	5,949	5,949	
Utilities	38,973	38,943	30
Other County Properties:			
City - County Community Center	19,687	17,418	2,269
<u>Protection to Persons and Property</u>			
Building Code Enforcement:			
Building Inspector Salary	15,141	8,737	6,404
Office Materials and Supplies	1,000	38	962
Telephone	545	545	

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> (Continued)			
Electrical Inspector:			
Contract Service	\$ 1,303	\$ 1,303	\$
Fire Protection:			
Dispatch	12,600	12,600	
Hydrants	900	900	
Disaster and Emergency Services:			
Office Materials and Supplies	1,200	708	492
Telephone	2,400	2,011	389
Travel	1,337	1,337	
New Equipment	1,885	1,885	
Ambulance Service:			
Ambulance Service Grant	20,000	20,000	
Emergency Dispatch Services:			
Dispatchers and Radio Operators Salaries	51,278	46,322	4,956
Maintenance and Repair Services-			
Equipment	2,590	2,590	
Radio Tower Rental	5,084	3,820	1,264
Tower and Dispatch Equipment			
Principal on Lease	12,000	12,000	
Interest on Lease	3,474	3,474	
New Equipment	94,723	94,723	
Forestry Fire Protection:			
Kentucky State Treasurer	2,296	2,296	
Office of Public Defender:			
Program Support	1,862	580	1,282

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u>			
Dog Control:			
Dog Warden Salary	\$ 4,800	\$ 4,623	\$ 177
Dog Tag Fees	500	286	214
Health Department:			
Contribution	80,910	80,910	
Soil and Water Conservation:			
Contribution	13,653	13,653	
<u>Social Services</u>			
Service to Indigents:			
Pauper Burials	600		600
Heating and Air Conditioning	165	165	
Senior Citizens Program:			
Contribution	1,500	1,500	
Other Social Service Programs:			
Foster Grandparent Contribution	85	85	
Victims' Assistance:			
Safety Program	150	150	
<u>Recreation and Culture</u>			
County Museum:			
Temporary Personnel	2,000	1,849	151
Cooperative Extension Service:			
Salaries-			
Secretary	18,053	18,053	
Cooperative Extension Agent	11,976	11,976	
Office Materials and Supplies	550	550	
Postal Charges	500	500	
Training	1,100	1,100	

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Recreation and Culture</u> (Continued)			
Cooperative Extension Service: (Continued)			
Telephone	\$ 2,500	\$ 2,500	\$
Travel	10,300	10,300	
Maintenance and Repairs	1,000	1,000	
Education Program	500	500	
New Equipment	1,200	1,200	
<u>Debt Service</u>			
Kentucky Advance Revenue Program:			
Interest	13,397	13,397	
<u>Administration</u>			
General Services:			
Audit Services	15,201	15,201	
Insurance-			
Buildings and Contents	4,280	4,280	
Liability	14,368	14,368	
Fidelity and Surety Bonds	3,867	3,867	
Miscellaneous	2,392	2,392	
Contingent Appropriations:			
Reserve for Transfers	19,021		19,021
Fringe Benefits:			
County Contributions-			
Social Security	42,300	41,500	800
Retirement	43,500	42,829	671
Health Insurance	36,000	25,219	10,781
Worker's Compensation	6,934	6,313	621
Unemployment Insurance	5,585	5,585	
Total Operating Budget	\$ 1,019,983	\$ 962,925	\$ 57,058



HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
Other Financing Uses:			
Kentucky Advance Revenue Program-			
Principal	\$ 612,370	\$ 612,370	\$
Total General Fund	\$ 1,632,353	\$ 1,575,295	\$ 57,058
<u>ROAD AND BRIDGE FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 22,791	\$ 22,791	\$
Secretaries	5,797	5,797	
Office Materials and Supplies	971	971	
New Equipment	2,580		2,580
Office of County Attorney:			
Salaries-			
County Attorney	3,692	3,692	
Secretaries	9,978	9,978	
Office Materials and Supplies	215	204	11
Fiscal Court:			
Magistrates-			
Salaries	14,712	14,712	
Expense Allowance	5,320	5,320	
Duplicating Supplies	1,500	298	1,202
Memberships	4,472	4,472	
Insurance - Liability	3,036	3,036	
Travel	1,786	1,786	
Fiscal Court Clerk Salary	378	378	
Office of County Treasurer:			
County Treasurer Salary	9,258	9,258	
Office Materials and Supplies	2,017	1,775	242
New Office Equipment	215		215

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 27,710	\$ 27,710	\$
Road Maintenance:			
Road Workers Salaries	173,375	170,483	2,892
Asphalt	250,000	159,127	90,873
Contracted Construction - Highways	417,639	326,763	90,876
General Construction Materials	1,000	892	108
Mapping	30,000		30,000
Materials	130,000	121,864	8,136
Medical Services	139	139	
Motor Vehicle Parts	42,399	42,140	259
New Highway Equipment	63,315	63,315	
Petroleum Products	30,000	28,738	1,262
Pipe	13,529	13,529	
Renewals and Repairs	3,000	305	2,695
Signs	6,862	6,862	
Utilities	3,500	2,824	676
<u>Debt Service</u>			
Kentucky Advance Revenue Program:			
Interest	3,223	3,223	
<u>Administration</u>			
General Services:			
Audit Services	5,000	2,585	2,415
Insurance	18,844	18,844	
Miscellaneous	1,000	563	437
Contingent Appropriations:			
Reserve for Budget Transfers	121,402		121,402

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 22,200	\$ 20,855	\$ 1,345
Social Security	20,000	18,453	1,547
Health Insurance	17,000	11,465	5,535
Worker's Compensation	24,000	22,213	1,787
Unemployment Insurance	5,000	3,185	1,815
Total Operating Budget	\$ 1,518,855	\$ 1,150,545	\$ 368,310
Other Financing Uses:			
Kentucky Advance Revenue Program-			
Principal	147,300	147,300	
Total Road and Bridge Fund	\$ 1,666,155	\$ 1,297,845	\$ 368,310

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 34,138	\$ 34,138	\$
Jail Personnel	63,449	54,239	9,210
Operations-			
Communication Equipment	2,960	2,960	
Food	1,371	1,371	
Maintenance and Repairs - Buildings	34,078	34,078	
Office Supplies	6,567	6,567	
Pest Control	76	76	
Routine Medical	36,913	36,653	260
Staff Uniforms	1,511	1,511	
Telephone	1,617	1,617	
Transporting Prisoners to			
Other Counties	33,313	32,631	682
Utilities	1,000	133	867

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property (Continued)</u>			
Office of Jailer: (Continued)			
Operations- (Continued)			
Vehicle Maintenance	\$ 4,513	\$ 4,403	\$ 110
Housing Prisoners - Other Counties	255,000	231,673	23,327
Juvenile Detention:			
Housing Juveniles - Other Counties	5,000	2,700	2,300
Travel - Sheriff (Jail)	3,832	2,881	951
<u>Capital Projects</u>			
Sewers:			
Easement for Sewer Facilities	4,000	4,000	
<u>Administration</u>			
General Services:			
Liability Insurance	2,149	2,149	
Insurance - Fidelity and Surety Bonds	81	81	
Memberships	100	100	
Training	1,450	480	970
Miscellaneous	371	371	
Contingent Appropriations:			
Reserve for Budget Transfers	456,157		456,157
Fringe Benefits:			
County Contributions-			
Retirement	5,700	5,261	439
Social Security	10,200	8,668	1,532
Employee Insurance	3,500		3,500
Health Insurance	8,000	2,350	5,650
Total Jail Fund	\$ 977,046	\$ 471,091	\$ 505,955

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>General Government</u>			
Economic Development			
Chamber of Commerce	\$ 15,000	\$ 15,000	\$
Contribution - Leadership Hart County	500	191	309
<u>General Health and Sanitation</u>			
Soil and Water Conservation:			
Contribution	7,700	7,700	
<u>Recreation and Culture</u>			
Cooperative Extension Service:			
4-H Agent Salary	4,224	4,224	
Office Materials and Supplies	1,250	1,250	
Conferences and Training	1,150	1,150	
Travel	200	200	
Education Program	1,000	1,000	
Total Local Government Economic Assistance Fund	\$ 31,024	\$ 30,715	\$ 309

SOLID WASTE MANAGEMENT FUND

General Health and Sanitation

Solid Waste:			
Salaries-			
Director	\$ 20,991	\$ 20,384	\$ 607
Laborers	32,350	32,119	231
Contracted Services	9,264	9,264	
Motor Vehicle Parts	14,718	14,579	139
Postal Charges	132	132	
Telephone	680	584	96
Travel	2,535	2,535	

HART COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>SOLID WASTE MANAGEMENT FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Solid Waste: (Continued)			
Utilities	\$ 500	\$ 319	\$ 181
New Equipment	7,250	3,750	3,500
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Retirement	3,521	3,048	473
Social Security	4,159	3,875	284
Health Insurance	<u>1,900</u>	<u>1,200</u>	<u>700</u>
Total Operating Budget	\$ 98,000	\$ 91,789	\$ 6,211
Other Financing Uses:			
Transfers to 109 Board Fund	<u>350,000</u>	<u>350,000</u>	
Total Solid Waste Management Fund	<u>\$ 448,000</u>	<u>\$ 441,789</u>	<u>\$ 6,211</u>
Total Operating Budget - All Funds	\$ 3,644,908	\$ 2,707,065	\$ 937,843
Other Financing Uses:			
Transfers to 109 Board Fund	350,000	350,000	
Kentucky Advance Revenue Program-			
Principal	<u>759,670</u>	<u>759,670</u>	
TOTAL BUDGET - ALL FUNDS	<u><u>\$ 4,754,578</u></u>	<u><u>\$ 3,816,735</u></u>	<u><u>\$ 937,843</u></u>

SCHEDULE OF OTHER EXPENDITURES





HART COUNTY  
SCHEDULE OF OTHER EXPENDITURES

Fiscal Year Ended June 30, 1999

<u>Expenditures</u>	<u>109 Board Fund</u>	<u>Public Properties Corporation Fund</u>
Jail Construction	\$	\$ 2,938,507
Interest on Bonds		177,718
Interest on Leases	2,770	
Utilities		1,541
	<hr/>	<hr/>
Totals	<u>\$ 2,770</u>	<u>\$ 3,117,766</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Honorable Terry Shelton, County Judge/Executive  
Members of the Hart County Fiscal Court

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Hart County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated February 7, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Hart County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Hart County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Terry Shelton, County Judge/Executive  
Members of the Hart County Fiscal Court  
Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards  
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
February 7, 2000

COMMENT AND RECOMMENDATION





HART COUNTY  
COMMENT AND RECOMMENDATION

Fiscal Year Ended June 30, 1999

The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

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On June 30, 1999, \$241,869 of the county's deposits of public funds were uninsured and unsecured. According to KRS 66.480(1)(d) and KRS 41.240(4), financial institutions maintaining deposits of public funds are required to pledge securities or provide surety bonds as collateral to secure these deposits if the amounts on deposit exceed the \$100,000 amount of insurance coverage provided by the Federal Deposit Insurance Corporation (FDIC). The county should require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times. We also recommend the county enter into a written agreement with the depository institution to secure the county's interest in the collateral pledged or provided by the depository institution. According to federal law, 12 U.S.C.A. § 1823(e), this agreement, in order to be recognized as valid by the FDIC, should be (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

*County Judge's Response:*

*Steps have been taken to correct securities for deposits.*

PRIOR YEAR FINDINGS

In the prior year report, we made the following comments and recommendations:

- The County Should Have Required Depository Institution To Pledge Additional Securities Of \$442,700 As Collateral To Protect Deposits

This finding has not been corrected and has been commented on in the current audit report in the above comment.

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**CERTIFICATION OF COMPLIANCE – LOCAL  
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

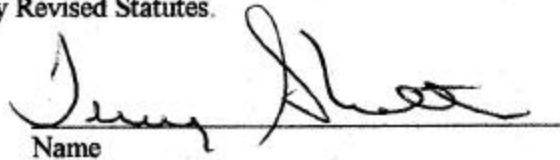
**HART COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 1999**



**CERTIFICATION OF COMPLIANCE**  
**LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**  
**HART COUNTY FISCAL COURT**

The Hart County Fiscal Court hereby certifies that assistance received from the Local Government Economic Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name

County Judge/Executive



Name

County Treasurer